S.B. Civil Sales Tax Revision No.475/2006

Commercial Taxes Officer, Sirohi.
vs.
M/s. Laxmi Construction Company, Sirohi.

Date : 13.10.2006

HON'BLE MR. PRAKASH TATIA, J.

Mr. Sangeet Lodha, for the petitioner.

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Heard learned counsel for the petitioner.

Learned counsel for the petitioner submits that the learned Tax Board dismissed the appeal of the petitioner/ revenue on the ground that the proceedings were initiated against the assessee after the expiry of five (5) years which is barred by Section 30(3) of the Rajasthan Sales Tax Act, 1994. Learned counsel for the petitioner submits that in fact, before the notice in question which was considered by the Tax Board, earlier two notices were issued and they were part of the record of the assessing authority and were available before the Tax Board but the same have not been considered by the Tax Board, therefore, the Tax Board proceeded to held that the notice was issued after the expiry of five years.

No such fact is available in the order of the Tax Board dated 17.4.2006. If it is so, then that can be a ground of review under law, if permissible, but cannot be a ground to

challenge the order of the Tax Board on the ground which has not been raised and which substantially is a question of fact whether the notice was issued within five years or not.

In view of the above, this revision petition is hereby dismissed with liberty to the petitioner to submit review petition before the Tax Board.

(PRAKASH TATIA), J.

S.Phophaliya